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| <u>I. Profession</u> | <u>Accrediting Agency or Jurisdiction</u> | <u>Date of Admission</u> |
|----------------------|---|--------------------------|
| CPA                  | States of New York and Vermont            | 1972 and 1979            |
| Attorney             | State of New York                         | 1978                     |
| Attorney             | State of Vermont                          | 1980                     |
| Attorney             | Admitted to the US Court of Appeals – 2nd | 1980                     |
| Attorney             | Admitted to the US Tax Court              | 1979                     |
| Attorney             | US Supreme Court                          | 2000                     |

| <u>II. Professional Organization</u> | <u>Date of Admission</u> | <u>Active/Inactive</u> |
|--------------------------------------|--------------------------|------------------------|
| VBA                                  | 1980                     | Active                 |
| AICPA                                | 1972                     | Active                 |
| VSCPA                                | 1979                     | Active                 |
| AIRA                                 | 1987                     | Active                 |
| CFEA                                 | 1996                     | Active                 |
| TMA                                  | 1990                     | Active                 |
| AAA                                  | 1978                     | Active                 |
| NASBA                                | 1980                     | Inactive               |
| ABI                                  | 1990                     | Active                 |

### III. General professional experience:

**Corporate Recovery Experience** - As a United States Bankruptcy Judge - Presided over insolvency and reorganization cases in various bankruptcy courts in the United States that covered a wide range of industries and business including manufacturing, news and entertainment media, healthcare, investment banking, brokerage, insurance, banking, retail, shipping and leasing. Selected cases include FYN Laboratories, Financial News Network, New York Post, UPI, Kings Terrace Nursing Home, Drexel Burnham, Donald Shelton Securities, Ames Department Stores, Finley Kumble, Waterman Steamship lines, US Lines, and Prudential lines and numerous other large bankruptcy cases.

As a financial director at Pricewaterhouse Coopers. LLP have consulted on several service, retail and healthcare bankruptcy cases. Presently serving as an expert witness in an airline involuntary case and as a defense expert in an attorney malpractice case against a bankruptcy firm and their attorneys.

- Valuation –** As a United States Bankruptcy Judge – presided over several hundred valuation hearings including the valuation of cable television companies, manufacturing enterprises, inventory, retailers, electronics, mining, shipping and loan portfolios.
- Auditing –** Participated in, supervised and managed audits and performed related services in a wide range of industries and businesses including, chemicals, fire arms, business products, and banking. Representative audit engagements included Olin Corporation, Xerox, General Electric and Bank of New York. Also performed extensive examinations of not-for-profit entities and institutions, savings banks and savings and loan associations.
- International –** Extensive work overseas and via the internet facilitating the privatization and modernization of economies and drafting and revising debtor-creditor laws and regulations in countries including: Bulgaria, China, Croatia, Lithuania, Philippines, Romania, Thailand and Ukraine. This work also involved planning, organizing and training the professional infrastructure in insolvency, liquidation, reorganization and turnarounds.
- Legal Experience –** an attorney since 1978, experience includes work in the areas of taxation, estate planning, commercial acquisitions, bankruptcy, contested matrimonials and advising Putnam County New York when employed as a deputy county attorney. Extensive experience in the litigation of commercial matters and malpractice actions against lawyers and accountants. Served as the Chairperson of the Vermont State Board of Accountancy for six years.

#### **IV. General pertinent experience:**

Since 1967, with the exception of time served in the armed forces, work experience has been concentrated in commercial activities such as accounting finance, management and business education and since 1978 with an emphasis on the legal aspects as they interface with commerce.

**V. Mediation training:**

Have taken the SDNY mediation training Have taken arbitration training courses from the American Arbitration Association. Extensive experience as a mediator and arbitrator. Have taken securities arbitration, but no work experience in the area.

**VI. Pertinent bankruptcy training: :**

Have worked as an attorney and financial consultant in the bankruptcy field since 1982 and as a US Bankruptcy Judge for 14 years, some part of which was spent working in the SDNY, EDNY, CDCalifornia, ND of Indiana, SD of Florida, Districts of Denver, Maryland and Columbia.

Have taken and presented training to graduate and undergraduate students, bankruptcy practitioners and Judges in the areas of Business Law, Bankruptcy, Article 9, Ethics, Accounting, Taxation, Strategies and Policies, Labor Law, Collective Bargaining, Comparative Bankruptcy Law, MultiDisciplinary Practice and Management. Serve as a contributing editor for Norton's Bankruptcy Treatise.

Serving as a mediator for a SDNY adversary proceeding involving tax and accounting issues.

**VII. General pertinent business or legal experience:**

Have served as a business advisor to several companies and have performed transaction negotiation and documentation for small to medium sized businesses. Extensive experience in the area of small business taxation and general experience in the area of bankruptcy taxation. Of counsel to Jager & Smith, Of Accountant to Weiger and Company, and CEO of ARG Capital Partners, LLP.